

EXECUTIVE OFFICE OF THE PRESIDENT OFFICE OF MANAGEMENT AND BUDGET WASHINGTON, D.C. 20503

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June 1, 1987



RESCISSION

MEMORANDUM FOR HEADS OF DEPARTMENTS AND AGENCIES

FROM:

James Miller III

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SUBJECT:

Rescission of Office of Management and Budget

Circular No. A-64

This memorandum rescinds OMB Circular No. A-64, Revised, dated July 30, 1980, subject: Position Management Systems.

OMB Circular No. A-11 now addresses agency personnel ceilings. Responsibility for other position management systems issues addressed by Circular No A-64 is now with the Office of Personnel Management. Therefore, this Circular is no longer necessary.

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OFFICE OF THE PRESIDENT OFFICE OF MANAGEMENT AND BUDGET WASHINGTON, D.C. 20503

May 19, 1987

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CIRCULAR NO. A-122, Revised Transmittal Memorandum No. 2

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

SUBJECT: Cost Principles for Nonprofit Organizations

This memorandum revises OMB Circular A-122, "Cost Principles for Nonprofit Organizations, to clarify requirements for maintenance and access to records for costs associated with legislative lobbying and political activities.

In attachment B, section B21, "Lobbying," paragraph c.(4) is revised as follows:

Time logs, calendars, or similar records shall not be required to be created for purposes of complying with this section during any particular calendar month when: (1) the employee engages in lobbying (as defined in paragraphs (a) and (b) above) 25 percent or less of the employee's compensated hours of employment during that calendar month, and (2) within the preceding five-year period, the organization has not materially misstated allowable or unallowable costs of any nature, including legislative lobbying costs. When conditions (1) and (2) above are met, organizations are not required to establish records to support the allowability of claimed costs in addition to records already required or maintained. Also, when conditions (1) and (2) above are met, the absence of time logs, calendars, or similar records will not serve as a basis for disallowing costs by contesting estimates of lobbying time spent by employees during a calendar month.



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